

April 5, 2004

To: Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572 28 Davis Avenue Poughkeepsie, N.Y. 12603

Subject:

 $\overline{\text{Serial No.}}$ 10/791,021 03/02/04

J.W. Chang et al.

A GMR CONFIGURATION WITH ENHANCED SPIN FILTERING

ASSOCIATE POWER OF ATTORNEY

I hereby appoint William Stoffel, registration number 39,390, as my associate attorney in this case. His telephone number is (215) 564-2258.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record